

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**CITY OF** WASHINGTON, IOWA  
**DUE: December 1, 2017**

**16209200600000**  
**Finance Director**  
**215 E. Washington Street**  
**Washington, IA 52353**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
**Mary Mosiman, CPA**  
**Office of Auditor of State**  
**Lucas State Office Building**  
**321 E. 12th Street, 2nd Floor**  
**Des Moines, IA 50319**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	3,599,326		3,599,326	3,409,212
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	3,599,326		3,599,326	3,409,212
Delinquent property taxes	0		0	
TIF revenues	199,134		199,134	194,720
Other city taxes	852,133	0	852,133	794,082
Licenses and permits	107,068	10	107,078	122,775
Use of money and property	114,354	539	114,893	135,754
Intergovernmental	2,286,406	0	2,286,406	3,599,956
Charges for fees and service	309,469	4,327,983	4,637,452	4,931,659
Special assessments	57,833	0	57,833	56,000
Miscellaneous	916,162	106,702	1,022,864	441,089
Other financing sources	3,553,239	2,000,415	5,553,654	12,028,632
<b>Total revenues and other sources</b>	11,995,124	6,435,649	18,430,773	25,713,879
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,891,857	0	1,891,857	1,854,010
Public works	1,195,788	0	1,195,788	1,557,113
Health and social services	0	0	0	0
Culture and recreation	854,991	0	854,991	862,273
Community and economic development	91,621	0	91,621	221,614
General government	997,672	0	997,672	732,179
Debt service	1,223,408	0	1,223,408	1,917,966
Capital projects	2,556,044	0	2,556,044	3,216,301
<b>Total governmental activities expenditures</b>	8,811,381	0	8,811,381	10,361,456
Business type activities	0	4,698,133	4,698,133	11,502,837
<b>Total ALL expenditures</b>	8,811,381	4,698,133	13,509,514	21,864,293
Other financing uses, including transfers out	3,708,052	1,726,574	5,434,626	6,439,873
<b>Total ALL expenditures/And other financing uses</b>	12,519,433	6,424,707	18,944,140	28,304,166
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-524,309	10,942	-513,367	-2,590,287
Beginning fund balance July 1, 2016	4,926,994	2,352,618	7,279,612	7,279,612
Ending fund balance June 30, 2017	4,402,685	2,363,560	6,766,245	4,689,325

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 7,775,823	Other long-term debt	\$ 14,781
Revenue debt	\$ 15,457,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 49,000		
		General obligation debt limit	\$ 18,249,937

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WASHINGTON					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	1,942,293	743,418		913,615			3,599,326			3,599,326	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,942,293	743,418		913,615	0		3,599,326		T01	3,599,326	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	1,942,293	743,418		913,615	0	0	3,599,326			3,599,326	6			
7	<b>TIF revenues</b>			199,134				199,134		T01	199,134	7			
8	<b>Other city taxes</b>							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		852,133					852,133		T09	852,133	14			
15	<b>TOTAL OTHER CITY TAXES</b>	0	852,133	0	0	0	0	852,133	0		852,133	15			
16	<b>Section B - LICENSES AND PERMITS</b>	107,068						107,068	10	T29	107,078	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	29,263	763		117	1,807		31,950	539	U20	32,489	18			
19	Rents and royalties	82,404						82,404		U40	82,404	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	111,667	763	0	117	1,807	0	114,354	539		114,893	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	1,054				692,574		693,628		B89	693,628	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	1,054	0	0	0	692,574	0	693,628	0		693,628	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WASHINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		902,028					902,028		C46	902,028	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	6,480				523,729		530,209		C89	530,209	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	6,480	902,028	0	0	523,729	0	1,432,237	0		1,432,237	60
61												61
62	Local grants and reimbursements											62
63	County contributions	88,257						88,257			88,257	63
64	Library service	72,284						72,284		D89	72,284	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	160,541	0	0	0	0	0	160,541	0		160,541	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	168,075	902,028	0	0	1,216,303	0	2,286,406	0		2,286,406	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,753,210	A91	1,753,210	73
74	Sewer							0	2,122,462	A80	2,122,462	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	203,936						203,936		A01	203,936	78
79	Landfill/garbage							0	452,311	A81	452,311	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WASHINGTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	34,662	1,256			115		36,033		A89	36,033	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	54,986						54,986		A03	54,986	98		
99	Library charges	13,989						13,989		A89	13,989	99		
100	Park, recreation, and cultural charges	525						525		A61	525	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	308,098	1,256	0	0	115	0	309,469	4,327,983		4,637,452	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS					57,833		57,833		U01	57,833	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions		62,361					62,361		U99	62,361	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise					97,620		97,620		U11	97,620	110		
111	Fines							0		U30	0	111		
112	Internal service charges							0	90,319	NR	90,319	112		
113	Other miscellaneous - Specify							0			0	113		
114	Grants	1,000				486,079		487,079			487,079	114		
115	Reimbursements	212,233	3,217			9,237		224,687	16,383		241,070	115		
116	Farm management revenue					44,415		44,415			44,415	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	213,233	65,578	0	0	637,351	0	916,162	106,702		1,022,864	120		

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WASHINGTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,850,434	2,565,176	199,134	913,732	1,913,409	0	8,441,885	4,435,234		12,877,119	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	119,028	NR	119,028	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	1,223,517	300,027		281,663	1,608,741		3,413,948	1,881,387		5,295,335	127			
128	Internal TIF loans and transfers in	60,281	12,347			66,663		139,291			139,291	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	1,283,798	312,374	0	281,663	1,675,404	0	3,553,239	2,000,415		5,553,654	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,134,232	2,877,550	199,134	1,195,395	3,588,813	0	11,995,124	6,435,649		18,430,773	132			
133												133			
134	Beginning fund balance July 1, 2016	1,227,204	1,160,936	630	4,964	2,314,586	218,674	4,926,994	2,352,618		7,279,612	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,361,436	4,038,486	199,764	1,200,359	5,903,399	218,674	16,922,118	8,788,267		25,710,385	136			
137												137			
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WASHINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,474,572						1,474,572		E62	1,474,572	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	417,285						417,285		E24	417,285	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,891,857	0		0	0	0	1,891,857			1,891,857	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WASHINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		709,103					709,103		E44	709,103	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		121,607					121,607		E44	121,607	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	274,276						274,276		E01	274,276	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	90,802						90,802		E89	90,802	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	365,078	830,710		0	0	0	1,195,788			1,195,788	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WASHINGTON			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
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111												111	
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115												115	
116												116	
117												117	
118												118	
119												119	
120												120	



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WASHINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	396,759	13,588					410,347		E52	410,347	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	278,670	4,287					282,957		E61	282,957	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	159,658	2,029					161,687		E03	161,687	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	835,087	19,904		0	0	0	854,991			854,991	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		17,755					17,755		E89	17,755	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		10,821					10,821		E50	10,821	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates	29,190		33,855				63,045		E89	63,045	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	29,190	28,576	33,855	0	0	0	91,621			91,621	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued	CITY OF WASHINGTON					<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F -- GENERAL GOVERNMENT											159
160	Mayor, council and city manager -- Current operation	55,951						55,951		E29	55,951	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	59,606						59,606		E23	59,606	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	14,150						14,150		E25	14,150	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	49,045						49,045		E31	49,045	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation	127,369						127,369		E89	127,369	171
172	Other general government -- Current operation	543,679	82,443			65,429		691,551		E89	691,551	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	849,800	82,443	0	0	65,429	0	997,672			997,672	176
177	Section G -- DEBT SERVICE			26,618				26,618			26,618	177
178	Police RMS				15,090			15,090			15,090	178
179	2012/2013/2014/2015/2016 GO Debt				1,181,700			1,181,700			1,181,700	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	26,618	1,196,790	0	0	1,223,408			1,223,408	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184	Capital Projects					1,421,410		1,421,410			1,421,410	184
185	Business Park					1,134,634		1,134,634			1,134,634	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	2,556,044	0	2,556,044			2,556,044	187
188	-- TIF CAPITAL PROJECTS -- Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,556,044	0	2,556,044			2,556,044	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,971,012	961,633	60,473	1,196,790	2,621,473	0	8,811,381			8,811,381	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WASHINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,200,582	E91	1,200,582	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,058,860	E80	1,058,860	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								435,448	E81	435,448	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WASHINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								673,748		673,748	242
243	Enterprise Capital Projects								1,245,484		1,245,484	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Self Insurance								71,063		71,063	246
247	Unemployment Self Insurance								12,948		12,948	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,698,133		4,698,133	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,971,012	961,633	60,473	1,196,790	2,621,473	0	8,811,381	4,698,133		13,509,514	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	184,602	1,760,924			1,404,561	218,674	3,568,761	1,726,574		5,295,335	255
256	Internal TIF loans/repayments and transfers out			139,291				139,291			139,291	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	184,602	1,760,924	139,291	0	1,404,561	218,674	3,708,052	1,726,574		5,434,626	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,155,614	2,722,557	199,764	1,196,790	4,026,034	218,674	12,519,433	6,424,707		18,944,140	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,315,929		3,569	1,716,088		3,035,586			3,035,586	264
265	Committed							0			0	265
266	Assigned	204,275				161,277		365,552			365,552	266
267	Unassigned	1,001,547						1,001,547			1,001,547	267
268	Total Governmental	1,205,822	1,315,929	0	3,569	1,877,365	0	4,402,685			4,402,685	268
269	Proprietary								2,363,560		2,363,560	269
270	Total ending fund balance June 30, 2017	1,205,822	1,315,929	0	3,569	1,877,365	0	4,402,685	2,363,560		6,766,245	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,361,436	4,038,486	199,764	1,200,359	5,903,399	218,674	16,922,118	8,788,267		25,710,385	271
272												272

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF WASHINGTON</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																				
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to other local governments</td> </tr> <tr> <td>Correction.....</td> <td>M05 \$</td> </tr> <tr> <td>Health.....</td> <td>M32</td> </tr> <tr> <td>Highways.....</td> <td>M44</td> </tr> <tr> <td>Transit subsidies.....</td> <td>M94 196,271</td> </tr> <tr> <td>Libraries.....</td> <td>M52</td> </tr> <tr> <td>Police protection.....</td> <td>M62</td> </tr> <tr> <td>Sewerage.....</td> <td>M80</td> </tr> <tr> <td>Sanitation.....</td> <td>M81</td> </tr> <tr> <td>All other.....</td> <td>M89 \$ 251,777</td> </tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94 196,271	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$ 251,777			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to State</td> </tr> <tr> <td>Highways.....</td> <td>L44 \$</td> </tr> <tr> <td>All other.....</td> <td>L89 \$</td> </tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																				
Correction.....	M05 \$																																				
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Highways.....	L44 \$																																				
All other.....	L89 \$																																				
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																				
										Amount - Omit cents																											
Total salaries and wages paid.....										200 \$	3,038,125																										
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>																																				
A. Long-term debt																																					
		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017																																	
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)																													
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$																													
2. Sewer utility	19U 15,623,000	29U	39U 166,000	49U	49U	49U 15,457,000	49U	189 507,748																													
3. Electric utility	19U	29U	39U	49U	49U	49U		192																													
4. Gas utility	19U	29U	39U	49U	49U	49U		193																													
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																													
6. Industrial Revenue	19T	24T	34T		44T	44T		189																													
7. Mortgage revenue	19T	24T	34T		44T	44T		189																													
8. TIF revenue	19U 72,500	29U	39U 23,500	49U	49U 49,000	49U	49U	189 3,117																													
9. Other-Specify Police RMS	19U 29,255	29U	39U 14,474	49U	49U	49U	49U 14,781	189 616																													
10. GOB CAPITAL -2009	19U 2,415,000	29U	39U 87,675	49U 2,327,325	49U	49U	49U	189 89,395																													
11. GOB CAPITAL - 12,13,14,15	19U 2,478,390	29U	39U 309,892	49U 2,168,498	49U	49U	49U	189 63,406																													
12. GOB CAPITAL - 2016	19U 3,870,000	29U	39U 590,000	49U 3,280,000	49U	49U	49U	189 34,731																													
13.	19U	29U	39U	49U	49U	49U	49U	189																													
14.	19U	29U	39U	49U	49U	49U	49U	189																													
<b>Total long-term debt</b>	<b>24,488,145</b>	<b>0</b>	<b>1,191,541</b>	<b>7,775,823</b>	<b>49,000</b>	<b>15,457,000</b>	<b>14,781</b>	<b>699,013</b>																													
B. Short-term debt																																					
Outstanding as of JULY 1, 2016				61V \$	Amount - Omit cents																																
Outstanding as of JUNE 30, 2017				64V \$	0																																
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>																																				
Assessed Valuations by Levy Authority and County, AY2015/FY2017																																					
Actual valuation -- January 1, 2015																																					
				\$	364,998,748		x .05 = \$	18,249,937																													
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>																																				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																																
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61																																	
	\$	\$		6,766,246	6,766,246																																
	REMARKS																																				